A Way to Raise what MONEY *shall be Necessary, with less Expence, and more Equality than can be done by continuing any one, all, or any Select Number of those Ways, or such as those which are now in use; Humbly Offered to the Consideration of both Houses.*

COuld the whole present Want of this Nation be raised by some one way, and that way be more frugal expedite, and certain, than any one, or all, or any select number of the Ways now in use; no one can deny this Assertion, that we ought to use that way only, unless such Inconveniencies would necessarily attend that way, as would appear to equal, if not exceed the benefits it promised from the forementioned Qualities, (*viz.*) Thrift, Equality, Expedition, and Certainty in respect of the Sum to be raised. I offer therefore the following Way, because I think no way now used equals it in either of those Qualities; but that rather every one now in use comes vastly shore of it, either in Equality, or Frugality, or (which most do) in both those principal Qualities.

When I have shown my way (in order to shew its Benefits) I shall observe the mighty Evils the present ways are subject to; then offer what I now foresee likely to be Objected against this of mine, and endeavour to answer those Objections; then

compare those Objections against it, which are not fully answered, with the apparent Benefits of it, and then leave it to your Judgments which are more momentous. The way I propose is, that in every Town, or Parish, or such District as you shall think fit, two Substantial Men be by the Inhabitants thereof Chosen, who shall be Authorized to demand of every Inhabitant of each respective Parish, Town, or District, a particular of their whole Wealth; wherein, and where it lies. An Example of such particular as each Man should give.

By Lands { In Possession / In Reversion / Held by Lease / Or Copy } in the Parish of *A.* or *B.* worth,		{ 200 / 100 / 50 / 30
By Bond or Writing Obligatory, on	{ *A* / *B* / *C*	{ 5 / 15 / 100
By Stock		20
In Cash		12
		532
Owing by Bond or Writing Obligatory to	{ *A* / *B* / *C*	{ 100 / 100 / 100
On Accounts not less than		25
Owing in all		325
To be charged for, therefore		207

Every Man's Wealth, being thus taken and fairly Writ out, shall be Filed and kept by the said Officers as a Record during that Year, each Persons Name, and the respective Sum only with which he chargeth himself, shall by the said Officers, together with the Tax of that place, be delivered to the Receiver General for that County. I think two Pence in the Pound sufficient for the said Officers Trouble, one Peny for the Re-

ceiver

ceiver General. Now ſince Oaths (our laſt Scrutiny after Truth) ſeem to be Profan'd, if uſed when any other way will ſerve, and that Experience, even in this Reign, has ſhewn that Oaths are not ſufficient to this purpoſe:

I propoſe to avoid theſe following Evils: Officers not doing their Duty, Perſons avoiding this Tax by abſenting, or under-rating their Lands, or Goods, not mentioning Caſh, Bonds, Bills, or other things of certain value, that if any one omit mentioning any part of his Wealth, or the Officers neglect in any caſe their Duty, let them be ſubject to ſome great Fine or Corporal puniſhment. Provided that the Offence ſeem, in the Judgment of ſix Subſtantial Neighbours, to have been wilful. If any Perſon by this Act Taxable, ſhall not take care to be in ſome place Rated before a certain day, let him be liable to like Puniſhment: if any Perſon be out of the Land, or under Age, let their Agents or Truſtees be obliged to anſwer for them.

Farther if any one ſhall omit to mention any Bond, or other Writing Obligatory; then he from whom that unmentioned Debt is due, may be enabled to diſcharge the ſame by paying one Tenth thereof to the Poor of that Pariſh where the Omitter ſtands Taxed.

That if any one ſhall lay down, within forty days after the Day of Taxing, five for what the Poſſeſſor hath Rated at four, he ſhall be immediately Intituled thereto, as by common Bargain and Sale; unleſs in the Judgment of ſix Subſtantial Neighbours, ſome conſiderable Alteration as to its Value hath interven'd.

Now to ſhew the Benefits I expect from this Way of Taxing, I ſhall, in as few words as poſſible, ſhew the mighty Faults the preſent Ways are ſubject to, and from which I think this Way free. I ſhall (for brevity ſake) conſider all the Ways now in uſe under theſe three General Heads, Impoſitions on Revenues, Conſumables, Perſons or Titles. The firſt are all ſubject to this mighty Evil (for ſmall ones I ſhall neglect) that they are very unequal.

For beſides the great difference betwixt County and County, and even ſeveral Diviſions of the ſame Counties, which is Notorious; this Inequality is but too apparent, as well as too general; (*viz.*) That the perpetual neglect of what Term the

Poſſeſſors of Lands have in them, neceſſarily occaſions that all Prieſts pay for their Rectories, Vicarages, &c. which they hold by one Life at beſt, as if they were Lands of Inheritance. And all Leaſe-Holders, Copy-Holders, &c. who generally Hold their Poſſeſſions by one, two, or three Lives, the ſame. Now ſince it is a Truth beyond Diſpute, that each particular Perſon ought to pay ſuch part of the Sum needed for defence of the Common Wealth, as his particular Wealth is of the Common-Wealth to be defended: it follows, that ſince Lands of Inheritance of like value are worth at leaſt double what the ſaid Rectories or Vicarages are, and to the ſaid Leaſe and Copy-Holds (ſince all are not full) at leaſt as three to two; it is plain the ſaid Prieſts and Leaſe-Holders are proportionably over-Charged, and this preſſure ought the rather to be conſidered ſince it falls on ſuch as are moſt unfit to bear it. For it is plain, Men of abundant Fortune may with more eaſe ſpare more than proportionally to thoſe who have but a bare ſufficiency to pay their juſt Proportion. Impoſitions on Conſumables (not to mention the ill influence ſome of them have on Trade) have all of them this fault, that they are grievouſly and unneceſſarily burthenſome, by the vaſt number of Officers they require to Collect them; whoſe true worth has in all times and places been juſtly ſhewn by the Peoples reſpect for them. I believe take theſe Ways one with another it Coſts ten in the hundred to bring what is raiſed by them to the Exchequer more than by this way which I propoſe a like Sum would; which the vaſt Sums we have raiſed and ſhall raiſe conſidered, is of Moment. Beſides, the Poor ſeem diſſatisfied with ſuch as are laid on Neceſſaries, as Salt, Leather, Maulc, Windows and Tobacco (for Cuſtom hath rendred that very like neceſſary) ſince by this means they pay vaſtly more than their Proportion in relation to the Rich; nor have thoſe whom I have Talked with ſeemed ſatisfied when I urged to them thoſe Impoſitions which are laid on Wines, Silks, and other Commodities uſed only by the Rich; but have Replyed, a Tax on Luxury (which is at pleaſure) they thought no fair Excuſe for an unequal one on Neceſſaries.

Laſtly,

Lastly, Impositions Personal or Titular can never be pretended Equal, unless by those who have the Courage to affirm, that all comprehended under the like or same term in such Acts are alike Wealthy. How very easie the Equally raising Taxes renders them to the People is justly observed and kindly told us by that excellent Historian who writ the Account of *Denmark*. The Objections I foresee likely to be made against my Way are two only; *viz.* That it will hinder Trade by exposing each Man's real worth. That it will Charge People for what they have not; for, that this (as some say) would be a Dooms-day Book, and that to be dreaded by the People, might have been an Objection of some force indeed, when we were taught we were but a two-leg'd Herd, the Inheritance of one Great Lord, for knowing how long our Wooll was he might have shorn us the closer; But since our most Gracious Deliverer (notwithstanding the Endeavours of some to mislead him by giving him the Title of Conqueror) hath given us a just sense of our full Rights and Liberties, as well as shewn that he hath a most perfect one of the Duties of his Royal Office, we have learnt it is our Duty to defend each other in our Just Rights as well as to defend our Gracious Soveraign in his; to be afraid therefore that our King should know the real worth of the Kingdom (besides that it's ridiculous to think it less useful to a Nation to know its own worth than to a private Person) hath such a malicious Squint on the King's Goodness one way, the Peoples Courage the other, that I should blush at my own Baseness should I vouchsafe it a serious Answer.

In Answer therefore to the other two Objections, First, That it will hinder Trade by rendring particular Persons Worth known, because a great part of the Trade now driven is so by People rather Rich in Credit than Reality, seems I confess to have some force, yet doubt not but Expedients might be found to avoid that Evil (if it be one) with small prejudice to this my way of Taxing. But for my part, tho' many think it no matter what private Persons get or lose, so that on the whole the Nation Thrive, I cannot like the incouraging private Villany and Injustice in order to publick Welfare. If Health can be had without it, merits not that Physician blame who pains or spoils some single Limb with Fontenels or Blisters?

And

And truly I believe were every Man's real worth known, and more ſevere Penalties inflicted on Bankrupts (as ſuppoſe abſolute Servitude until at a fair daily Wages they ſhould ſatisfie their Debts) Credit would be much greater than now it is; I think it is not very Flouriſhing now. So much for that Po[illegible] And as for the other, *viz.* That it is not Equal to charge Reverſions or things not yet in being, as ſome expreſs it. I Anſwer, That the only Force of this Objection ſeems to be the great Power of thoſe whoſe Intereſt it is to make it. For what they may Sell for any Sum this day, ſeems to me worth ſo much this very day. If therefore I had a Manour conſiſting of twenty Tenements, each worth one hundred Pounds by the Year at Pepper-corn Rents and full ſtated, it's plain (common Rates allowed) that my Intereſt in that Manour would be twelve thouſand Pounds, each Tenants but fourteen hundred, were theirs and mine preſently to be Sold. I affirm therefore, that my worth would at the day of Taxing, be to each Tenant as one hundred and twenty to fourteen, and that I think therefore I ought to pay in ſuch proportion; but by the preſent Rules I ſhould pay nothing. Can this ſeem Juſt? But ſince ſome ſay, he who receives the Profits of any Year, ought to bear the Charge of that Year, let us turn our thoughts on Annual Incomes.

I think Men dye as certainly as Corn grows, therefore Lords of Manours are as certain of their Returns as Farmers; in great Manours not more uncertain (perhaps) in reſpect of yearly Returns than the Farmer. I think this Matter cannot be rendred too manifeſt, I ſhall therefore add, that the Leaſeholder to perpetuate his Poſſeſſion to his Family muſt (common Rates uſed) lay up one Third of his yearly Return to renew with his Landlord, ſo two Thirds of it only are his, the other Third he is but his Landlords Steward for; ſince tho' he pay not on a day certain, yet it is certain he muſt one day pay it. But the Univerſal Rule, *So much Worth ſo much Pay*, is ſo apparently Juſt, that I fear Cenſure for endeavouring to ſhew by other Reaſonings that Truth which this Rule ſo fully proves; I come now to offer the Ballance therefore.

Benefits

Benefits by this way { Justice or Equality; Thence Peace at home. 500000 l. by the Year saved if we raise Five Millions. An Yearly View of, Whether we Thrive or not.

The only Fault { An Imaginary hindrance to T[illegible] by hindring Cheating.

I think this Ballance fairly offered to your Judgments.

POSTSCRIPT.

SHould you exempt every one not worth more than five Pounds, tho' it would be (perhaps) but a just respect to the hardship they have hitherto lain under, yet I believe it would appear to them such an Obliging favour as would inseparably Unite to the Interest of the present Government so many hands and hearts, that in Comparison of them, the Discount of their Tax is of the smallest moment. I had forgot this one Objection that I have heard, *viz.* That it would be difficult to raise the Taxes this way due from young Heirs, who might have great Estates entail'd on them, yet no present Possessions. But I suppose should the Entail'd Estates be by this Act charged with the Taxes and Single Interest for them, the Possessors might safely and without prejudice pay them. If it be urged that these are allowed to have no Yearly Income when the Taxes are laid, therefore not to be Taxed. I Answer, Their Expectation is worth what it would Sell for; that Expectation by a Subversion of the Government might might be lost; therefore since it is their Interest the Government should be preserved, it is their Duty to Contribute to it according to the value of that their Interest.

FINIS.